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ABSTRACT

A model high school accounting cluster program was planned, developed, implemented, and evaluated in the Beaverton, Oregon, school district. The curriculum was developed with the help of representatives from the accounting occupations in the Portland metropolitan area. Through management interviews, identification of on-the job requirements, and careful evaluation, a realistic and up-to-date curriculum was written. A major emphasis was placed on investigating and understanding the scope and implications of the use of modern technology (especially computers) in the field of accounting as well as the implications for instruction. An analysis of current instructional strategies and software programs was made to determine the most appropriate use of computers in the classroom. The curriculum is directed to entry-level positions and contains suggestions for support services. The model addresses the special needs of disadvantaged and handicapped students (although it recommends that such a program may be suitable for physically handicapped but not for mentally handicapped persons). Recommendations on instructional strategies, curriculum materials, and scheduling are provided. Products developed include a curriculum guide, program assessment guide, student skills record card, adopter/adapter guide, and a promotion kit. (The final evaluation report and promotion kit are included in this document.) (KC)

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FINAL REPORT

ACCOUNTING CLUSTER DEMONSTRATION PROGRAM AT ALOHA HIGH SCHOOL

Grant No. 34-048-241

VEC No. 12105

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Project Director: Ken Box

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Beaverton School District No. 48
Beaverton, Oregon

August 15, 1984

Oregon Department of Education

Career and Vocational Education Division

CE039577

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PROJECT EVALUATION	(The Project Evaluation and Promotion Package are included in this document. For the guides, see related documents.)
CURRICULUM GUIDE	
ADOPTER/ADAPTER GUIDE	
ASSESSMENT GUIDE	
PROMOTION PACKAGE	

ABSTRACT

Project Title: Develop and Implement a Traditional Accounting Cluster Program Demonstration Site and Developmental Center at the Secondary Level

Project Director: Ken Box
Curriculum Consultant

Address: Beaverton School District No. 48
Beaverton, Oregon

Project Duration: January 1, 1983 through June 30, 1984

Number of Students Affected: 160 Number of Staff Affected: 15

OBJECTIVES:

1. Plan a model high school accounting program.
2. Develop curriculum and support materials.
3. Implement a demonstration program.
4. Disseminate exemplary program features to other schools.

PROCEDURES:

1. Identify entry level requirements by task inventory.
2. Develop curriculum based on task analysis.
3. Develop support services for curriculum.
4. Evaluate and revise program.

EXPECTED CONTRIBUTION OR POTENTIAL IMPACT ON VOCATIONAL EDUCATION:

This model will serve as a dissemination site for exemplary processes developed through the project.

The curriculum will serve as an appropriate guide for Oregon schools for the next four or five years.

PRODUCTS TO BE DELIVERED:

1. Curriculum Guide.
2. Program Assessment Guide.
3. Student Skills Record Card.
4. Adopter/Adapter Guide.
5. Promotion Kit.

BACKGROUND

The project proposed to develop and implement a high quality accounting program at the secondary level. The program was to be developed through time-tested delivery systems using the traditional classroom instruction, coop work experience, and vocational youth organizations. Emphasis was to be placed on the latest technological changes affecting the business community, primarily the computer.

The primary objectives of the project were:

1. To identify specific skills, knowledge, and attitudes needed for competence in key occupations of the accounting field.
2. To plan an accounting cluster curriculum which incorporates the appropriate skill, knowledge, and attitude development.
3. To select curriculum materials for use at the demonstration site.
4. To develop support service for the curriculum.
5. To evaluate and revise the curriculum.
6. To document and disseminate the processes and products of the model.

The Setting

Aloha High School was selected as the developmental site. Beaverton High School and Sunset High School served as active participants in curriculum development, instructional material evaluation, and implementation. The student population of these schools in 1983-84 was:

Aloha High School	1614
Beaverton High School	1731
Sunset High School	1559

Aloha High School has operated an approved accounting cluster program since 1973 with the curriculum based upon the state-developed curriculum guide.

Design of the Study, Methods, and Strategies

The thrust of this project was to identify "what should be" for an industry-based program; analyze the present program and the supportive services to determine "what now exists"; determine existing discrepancies between actual and model programs; and chart a course of action to bring the present program into model status.

A steering committee of local educators was organized to guide the project within the educational setting.

A random sample of employers representing most of the key occupations in accounting was identified. Management interviews were conducted with these employers to identify skills and knowledges needed by their workers. A task inventory was completed by workers from these firms. The task inventory responses were tallied and analyzed and the most frequent tasks identified the curriculum content. An advisory committee of local accounting field personnel validated the information gathered in the interviews and provided recommendations for inclusion in the curriculum.

The accounting cluster curriculum was written during the summer 1983; used and revised during the 1983-84 school year. A major emphasis was to determine the impact of technology and the computer on accounting and to identify materials and techniques for including the computer as part of the instructional program.

Serving the disadvantaged and handicapped students received special attention in this project.

B. MAJOR ACCOMPLISHMENTS

1. An industry-based curriculum for the high school accounting program has been developed. The written curriculum is available for use by other schools.
2. An Adopters Guide with all the supplementary documentation is available for distribution.
3. A skill card has been developed for use by each student enrolled in the accounting program. The skill card identifies levels of proficiency attained in those skills identified as needed for successful entry into the field of accounting.
4. An assessment guide has been developed. This guide can be used by teachers, administrators, and advisory committees as a basis for program development and improvement.
5. A promotional package has been developed which includes a slide/tape program and a brochure. These items can be used with students, parents, guidance personnel, and community groups to explain the instructional program and career opportunities.
6. Strategies and recommendations for including students with special needs have been integrated into the curriculum and adopters guides.
7. An evaluation of the impact of the computer on the high school accounting instruction was made. Recommendations are presented on the need and the extent to which computers should be included in the instructional program.
8. Current software programs were analyzed for appropriateness of use in the accounting instruction program.
9. A matrix has been developed which indicates appropriate systems for the delivery of instruction.

C. PROBLEMS

The project time line called for the project to end at the same time as school was closing. While this may seem appropriate, it created undue time pressures and led to some frustrations for the instructors involved in the project.

Appropriate involvement of disadvantaged and handicapped students in accounting was thoroughly investigated. Three issues were seriously addressed: the frustrations faced by these students in the accounting instruction program; the extra help needed by instructors; and, the opportunities for these students in the work force.

The proliferation of computer software was very evident as the project developed. However, much of it was determined to be of poor quality. The better materials were application-oriented rather than instructional. Consequently, a large amount of instructor time was necessary to adapt materials for classroom use.

Finally, there tends to be some reluctance on the part of instructors to adopt new methods, new objectives, and new materials. This, perhaps, is due in part to the fact that they are using some excellent textbooks which are well organized and familiar to all instructors.

D. EVALUATION

A third-party evaluation of the project has been conducted. An interim report was received from the evaluator in August 1983. The final report was received in August, 1984, and is included as an appendix.

E. SUMMARY AND CONCLUSIONS

Summary

A model accounting cluster program has been planned, developed, implemented, and evaluated through this project.

The curriculum was developed with the help of representatives from the accounting occupations in the Portland Metropolitan area. Through management interviews, identification of on-the-job requirements and careful evaluation, a realistic and up-to-date curriculum was written.

A major emphasis was placed on investigating and understanding the scope and implication of the use of modern technology--especially computers--on the field of accounting, and the implications for instruction. An analysis of current instructional stratgies and software programs was made to determine the most appropriate use of the computers in the classroom.

The model addresses the special needs of disadvantaged and handicapped students. Recommendations on instructional strategies, curriculum materials, and scheduling are provided.

Conclusions

Significantly helpful information for curriculum development is available from the community if schools are willing to search it out and are receptive to using it.

Citizen support for programs is generated when they are partners in the development of the programs.

Program changes within a school will occur only when interested and enthusiastic personnel are involved. Instructors must be open to new ideas and willing to adapt their teaching strategies and materials to prepare students for emerging technology and employment needs. Administrative interest and support is essential.

Schools must be willing and able to allocate adequate funds to offer the program as developed. This includes computers, textbooks, and supplies.

The Adopters Guide which has been developed can be used to assist school districts to implement new programs or update existing programs in any vocational area. The ideas and materials need not be limited to the accounting program.

The accounting field can be lucrative for individuals with varying physical handicaps whereas most mentally handicapped persons will not find employment opportunities. In serving students with special needs, schools must be mindful of the academic demands of accounting study and employment opportunities.

F. RECOMMENDATIONS

Based upon the experiences of this project, the following recommendations are offered:

1. The Adopters Guide should be used by school districts wishing to establish a vocational program with a solid base of information from business and industry.
2. The Curriculum Guide should be used as the standard for approving accounting cluster courses of study.
3. Schools should be encouraged to use the Student Record Card to document student progress and serve as part of the students' resume for job application or post-secondary education.
4. The products and experiences of this project should be shared with interested parties in a conference setting.
5. Schools offering accounting programs should include work with computers. However, the computer is not a panacea for teaching accounting. Students must first have a sound understanding of bookkeeping and accounting fundamentals.
6. A consultant with a broad base of experiences is an invaluable resource for a project of this nature.

G. PROJECT FOLLOW-UP

The District will use the Curriculum Guide for the accounting program in all three high schools. Each student will have the opportunity to have his/her learning documented through the use of the Skills Record Card. The promotional package will be used on an ongoing basis.

Perhaps most importantly, the Advisory Committee will continue to function as an active group to analyze curriculum and assist in the placement of students.

APPENDIX C

BUDGET

TITLE OF PROJECT _____

	TOTAL COSTS	LOCAL COSTS	FEDERAL COSTS
A. 1000 Instruction			
100 Salaries			
200 Employee Benefits			
300 Travel			
Other Purchased Services . . .			
400 Supplies			
Instruction Subtotal			
B. 2210 Improvement of Instructional Services			
100 Salaries	18,184.43	12,500.00	5,684.43
200 Employee Benefits	4,699.81	3,250.00	1,449.81
300 Travel	1,248.67	350.00	898.67
Other Purchased Services . . .	14,540.00		14,540.00
400 Supplies	10,149.92	1,200.00	8,949.92
Improvement of Instructional Services Subtotal	48,822.83	17,300.00	31,522.83
C. 2220 Educational Media Services			
100 Salaries			
200 Employee Benefits			
300 Purchased Services			
400 Supplies			
Educational Media Services Subtotal			
D. 2500/2600 Support Services Business/ Central			
Indirect Cost @ 6.04 %	1,817.33		1,817.33
Support Service Business and Central Subtotal	1,817.33		1,817.33
E. Other (include explanation)			
Other Subtotal			
COLUMN TOTAL	50,640.16	17,300.00	33,340.16

FINAL EVALUATION REPORT

"Develop and Implement

A Traditional Accounting Cluster Program

Demonstration Site and Developmental Center

at the Secondary Level."

EVALUATOR: Patricia L. Hindman

August 1984

HIGLIGHTS

MAJOR ACCOMPLISHMENTS

1. A "model" traditional accounting cluster program demonstration site and developmental center was developed at the secondary level.

2. A "model" curriculum guide was produced.

3. An adopter's/adapter's guide was created for the implementation process and procedures.

4. Promotional materials were developed and are available for use.

5. An assessment guide was developed.

6. Skill cards for the accounting cluster was produced.

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FINAL REPORT

BACKGROUND

This project proposed to "develop and implement a traditional accounting cluster program demonstration site and developmental center at the secondary level." The project includes an updated curriculum which reflects state-of-the-art equipment and application. There is a sub-goal to this project which calls for this project to be replicated in the Beaverton Districts other high schools. They themselves will use and follow their own adopters guide in replicating this project.

GOALS

This report focuses on the attainment of the intended outcomes or objectives. It addresses each of the projects proposals seven stated objectives; these include:

1. Define specifications of a demonstration program.
2. Develop instructional plan for demonstration program.
3. Develop components of demonstration program.
4. Implement demonstration program.
5. Provide documentation for demonstration program.
6. Provide materials for disseminating program into other school settings.
7. Serve as a developmental site.

The products of the project will also be reviewed; these include:

1. cluster curriculum guide
2. assessment guide
3. skills record card
4. adopters guide
5. promotional kit.

Goal #1: Define Specifications of a Demonstration Program

ACCOMPLISHMENTS

Objective 1.1.1 A steering committee was organized to assist the project director in identifying the specific skills, knowledge, and attitudes needed for competency in the key occupation of the accounting cluster.

1.1.2 A cross-sectional representation on the cluster advisory committee was accomplished.

1.1.3 Existing task analysis of the key accounting occupations were collected.

1.1.4 A task inventory checklist was developed.

1.1.5 An oral interview guide for collecting related information from employers was developed.

1.1.6 A verification of key occupations was done by using current labor market data.

1.1.7 The key accounting occupations were established as a result of 1.1.6.

1.1.8 Employers were selected to be interviewed to validate the task inventory.

1.1.9 Oral interviews were conducted with over 25 employers participating. This data was summarized.

1.1.10 Validation of task inventory was done.

1.1.11 The completed task inventories were collected and coded.

1.1.12 This data was put into the computer for analysis.

1.1.13 Using the computer analysis, the key skills, knowledge and attitudes were identified.

1.1.14 The task list was converted into a task analysis format.

1.1.15 The advisory committee completed a complete task analysis of skills and knowledge to include:

a. entry level/on-the-job
b. level of difficulty
c. frequency of use.

1.1.16 The task analysis was finalized according to the advisory committees response.

1.1.17 The specific skills, knowledge and attitudes were established to be included in the curriculum.

1.2.1 The skills, knowledge and attitudes were identified into categories according to the appropriate delivery system necessary to obtain them.

1.2.2 The skills, attitudes, and knowledge that could be introduced or taught at each level were identified.

1.2.3 A matrix was developed showing where each skill, knowledge, or attitude was to be achieved.

1.3.1 The instructional emphasis and program goals were established.

1.3.2 The course goals were developed to support the program goals.

1.3.3 A sequence of learning activities for each course goal was made.

1.3.4 Time allocations for each instuctional area were identified.

1.3.5 Resources needed for delivery of activities were identified.

1.3.6 The old program was assessed against the elements, criteria and standards of the new accounting cluster assessment guide.

1.3.7 The curriculum units to be developed, revised or purchased were identified.

OBSERVATIONS

The task analysis was conducted in a very thorough process.

The steering committee and advisory committee were critical to the processes of this process.

The curriculum will need to be adapted according to the labor market data and employer survey as it changes with time and/or location.

Goal #2: Develop Instructional Plan for Demonstration Program

2.1.1 A short range operational plan was developed.

2.1.2 Program delivery was defined by the enhansement of using an advisory committee, a young organization, co-op work experienco, articulation with the c.c. and articulation with the intermediate schools.

2.1.3 The computer applications to be used in the curriculum were defined according to concepts and units.

2.1.4 The support services were defined.

2.1.5 The strategies for assuring sex equity, working with the handicapped and disadvantaged were identified.

2.1.6 The approval of the plan was obtained from the administration.

2.2.1 A 5-year implementation plan was developed for establishing the demonstration site.

2.2.2 The implementation plan was reviewed by the district administration.

2.2.3 Approval of the plan was obtained.

2.3.1 Curriculum materials were searched, screened, and selected.

2.3.2 Computer software was researched.

2.3.3 Refined screening was done of curriculum materials and software that was deemed appropriate to the program.

2.3.4 The instructors reviewed all the materials.

2.3.5 The software and curriculum materials were selected to be used.

OBSERVATIONS

Strategies for assuring sex equity and working with the handicapped and disadvantaged were areas of concern for the project. A very exerted effort must be made to assure that these strategies will be used.

As new software becomes available continued reviews would be appropriate to keep the software current.

3.1.1 The curriculum units were developed.

3.1.2 The units were organized into sequence.

3.2.1 A.V. materials were identified that could be used to support the curriculum.

3.2.2 Software was obtained.

3.2.3 Materials, handouts, and evaluations were obtained for each curriculum unit.

3.3.1 Co-op work stations were identified.

3.3.2 Counselors were given guidance information to assist students.

3.3.3 Strategies for serving disadvantaged and handicapped were developed.

3.3.4 Articulation agreements with the intermediate schools and Portland C. C. were developed.

OBSERVATIONS

The curriculum truly reflects the current skills needed for entry level employability.

Strategies for serving the disadvantaged and handicapped must be incorporated for them to succeed in this program.

4.1.1 Implementation of the curriculum components was made.

4.1.2 The support services were implemented.

4.1.3 The strategies and activities were implemented.

4.2.1 Through student progress evaluations the quality of each curriculum unit was monitored.

4.2.2 The timelines of the plan were monitored.

4.2.3 The effectiveness of the support services were observed and monitored.

4.2.4 Recommendations for changes in the program were needed.

4.3.1 Data for a formative evaluation was collected.

4.3.2 A formative evaluation was made a mid-point in the project.

4.3.3 Revisions and modifications, which were few, were made according to the evaluation findings.

4.4.1 A summative evaluation was scheduled.

4.4.2 A summative evaluation was made.

4.4.3 A written evaluation report was made including observations/recommendations.

4.4.4 The results of the summative evaluation will be used to in making changes for the final report.

OBSERVATIONS

The instructors and support staff did an excellent job of implementing the project. Very few changes had to be made.

Goal #5: Provide Documentation for Demonstration Program

5.1.1 The ODE cluster guide format was reviewed.

5.1.2 Program and course goals were defined for the guide.

5.1.3 The learning activities for the guide were selected.

5.1.4 Support data, resource lists and supplementary data were collected for the guide.

5.1.5 A rough draft of the guide was developed.

5.1.6 The advisory committee reviewed the rough draft.

5.1.7 The ODE specialist reviewed the format for validation.

5.1.8 Revisions to the initial guide were made.

5.1.9 A second review was done of the second revision.

5.1.10 Copies were made for pilot testing.

5.1.11 The guide was pilot tested.

5.1.12 Final revisions were made of the pilot.

5.1.13 Copies of the tested pilot were submitted to ODE.

5.2.1 The format and content requirements for the assessment guide were reviewed with the ODE staff.

5.2.2 The elements were identified criteria evaluated, and minimum standards approved for the cluster program.

5.2.3 A rough draft of the assessment guide was written.

5.2.4 Using the rough draft the accounting program were assessed.

5.2.5 The rough draft was revised according to the results of the pilot test.

5.2.6 The assessement guide was reviewed by advisory committee and faculty.

5.2.7 Copies of the assessment guide were submitted to ODE.

5.3.1 The skills cards format was discussed with ODE staff.

5.3.2 A rough draft of the skill cards was developed.

5.3.3 The skills cards were reviewed and validated.

5.3.4 The skills cards were duplicated for district use for 1983-84 school year.

5.3.5 The skills cards were pilot tested.

5.3.6 Revisions were made on the skills cards.

5.3.7 Copies were submitted to ODE.

5.4.1 A final report was submitted.

5.4.2 Copies were sent to ODE.

6.1.1 Documentation of all processes and products of the program were made.

6.1.2 The adopter's guide was written.

6.1.3 The adopter/adapter guide was reviewed.

6.1.4 Final revisions were made.

6.1.5 Copies were made as agreed in the proposal (200 copies)

6.1.6 The guides are available for dissemination from ODE specialist.

6.2.1 A promotional kit was developed.

6.2.2 The promotional materials were reviewed.

6.2.3 Final revisions were made on the promotional kit.

6.2.4 The masters and copies were delivered to the ODE staff specialist.

OBSERVATIONS:

The slide-tape presentation was a laborious effort! It is a very useful tool to be used as an introduction to adopting the program.

The adopter/ adapter guide is very well written.

Goal #7: Serve as a Developmental Site for On-going Improvements in Accounting Cluster Programs and Dissemination of Model Concepts to Other Schools

7.1.1 The Beaverton and Sunset instructors were involved in all aspects of the project.

7.1.2 The instructors implemented the curriculum and strategies in their respective schools.

7.2.1 The project director, Beaverton administrators, and staff have encouraged and hosted visitors.

7.2.2 There are tentitive plans to present the program at professional meetings throughout the state.

7.2.3 Administration and staff will serve as resourse consultants upon request.

OBSERVATIONS

The project director and Beaverton staff were very committed to the development of a quality model project. Their committment is reflected in the final products and processes.

Recommendations

The following suggestions are made to provide persons considering adapting or adopting this project with guidelines for its use:

1. Use the resourse persons from this project in adapting or adopting this project.

2. Visit the site of the project and observe the project before adopting it.

3. Adapting only the use of the skill cards from this project would be a strength to any accounting program.

4. Articulation with this projects curriculum and post high school curriculum would enhance the students educational pursuits.

5. Support services to this project are necessary for counseling and placement of handicapped and disadvantaged students.

6. Work experience should be a vital component of this program.

7. The processes used in obtaining the information on the current skills should be replicated as electronic equipment changes.

8. A student leadership organization should be a part of adopting this project.

SUMMARY:

A model accounting cluster program has been developed by and implemented by Beaverton School District. The model is appropriate at the secondary level with articulation possibilities to the junior high level, community college level, and/or university level. The program reflects an industry based curriculum relying heavily on an active advisory committee to keep it current to the needs of business. The model was field tested in two high schools, Aloha and Sunset, for one academic year. It is a well developed program in each setting.

As a result of this project there were five products produced:

a. an adapter/adopters guide
b. skill cards
c. state cluster curriculum guide
d. assessment guide
e. promotional kit

The weaknesses of the project involve the development of the youth organization only in its first year and will need time for recruiting and active infusion; the support services necessary to meet the needs of all students; and support curriculum and activities to assist the disadvantaged and handicapped to succeed in the program.

PROMOTION PACKAGE

June, 1984

To: Accounting Educators
From: The Accounting Project, Beaverton Schools
Re: Accounting Brochure Packet

CONTENTS: Instruction sheet
Sample brochure
Masters for print (2)

The attached 'masters' can be used to make your own brochure.

These camera-ready copies can be taken to your:

1. local commercial printer;
2. school or district print shop;
3. county IED print center;

to be printed on an offset press. This will give you better quality brochures, as well as more choice on paper and ink color.

OR

You can also run these same masters on:

1. a mimeograph machine— if you have access to an electronic stencil cutter;
2. a spirit duplicator (Purple Flood)— **be careful to keep the setting low** if making masters on a thermal copier like the 3M Secretary Copier;
3. an office copier such as Xerox, Kodak, Savin, etc.

CAUTION: **Do not use these masters in a thermal copier** (#2 above) **until you are sure this is the only way you are are going to reproduce the brochure.** This process lifts a little bit of the ink from the page each time the master goes through the copier to make the ditto master.

If you're not certain, try making xerox copies of your original masters. Then use the xeroxes to run the ditto masters. Depending on the combinations of equipment, you may be able to get fair copies from this procedure and thus save your original masters from this packet for future use.

The sample brochure should accompany your order for printing— no matter what process you decide upon. It shows what you want the end product to be.

When ...WILL I USE ACCOUNTING?

The accounting field is now— more than ever before— not only a profession, but one of several life skills.

Life skills are those capabilities vital to individuals which make the difference between just survival and success in our culture.

Examples of life skills are: reading, penmanship, writing, simple math (money), and typing. By 1985, 75% of all jobs will involve computers— another life skill.

Knowing typing and 10-key keypads are basic to efficient use of computers.

World-wide economic systems are based on transactions— the exchange of one thing for another. The methods used to keep track of these transactions are accounting systems.

When buying a home, car or appliances; using the services of banks, credit unions, or savings-and-loan institutions; borrowing, saving, or storing our money; using our credit cards or making out our income taxes— we are dealing with the life skill of accounting.

The key to the future is a plan for today and for tomorrow.

Where ...DO I GO FOR INFORMATION?

CONTACT:

- a Business Education Department teacher
- a school/university counselor
- Business Education Specialist
  Oregon Department of Education
  700 Pringle Parkway, N.E.
  Salem, Oregon 97310
  1-378-8569
- Oregon Society of Certified Public Accountants
  10206 S.W. Laurel Street
  Beaverton, Oregon 97005
  641-7200
- National Association of Accountants
  Portland-Columbia Chapter
  1300 S.W. Fifth
  Portland, Oregon 97201
  221-1450

or

CALL

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The future is bright in....

ACCOUNTING

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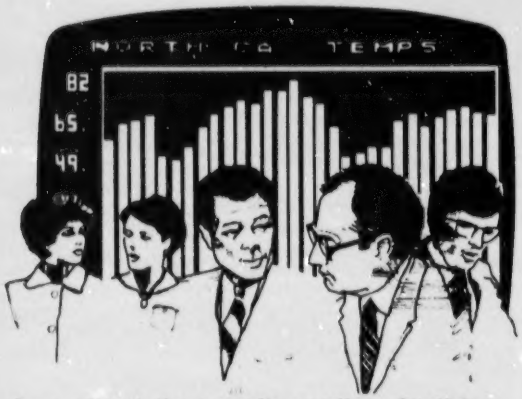
...oll Clerk • Certified Public Accountant • Li...
...sh Clerk • Inventory Control Clerk • Auditor •
• Purchasing Agent • Stock Control Clerk • Rec...

What ...IS ACCOUNTING?

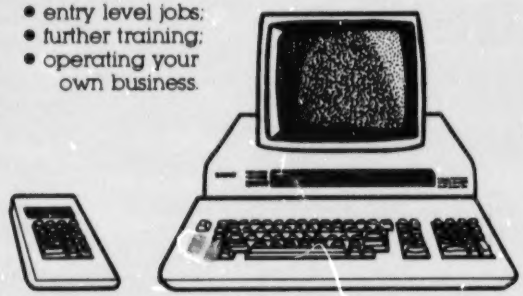


Accounting is the recording, sorting, classifying, calculating, summarizing, and reporting the financial facts of an organization. This process may also be termed 'data processing' because an accountant processes financial data.

With the recent introduction of microcomputers, accountants are finding new more efficient ways to process financial transactions.

Courses— at high school level and beyond— prepare the student for:

- entry level jobs;
- further training;
- operating your own business.

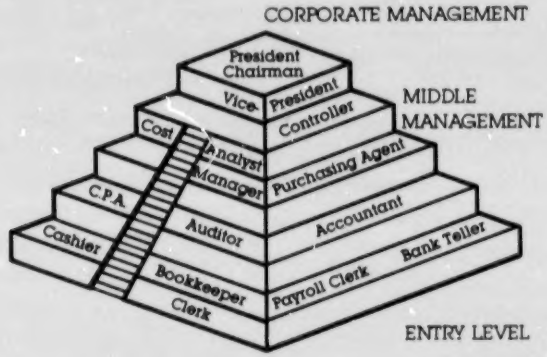


Marketable skills of the accounting student include:

- a command of basic accounting principles;
- competence on the 10-key keypad;
- computer proficiency.

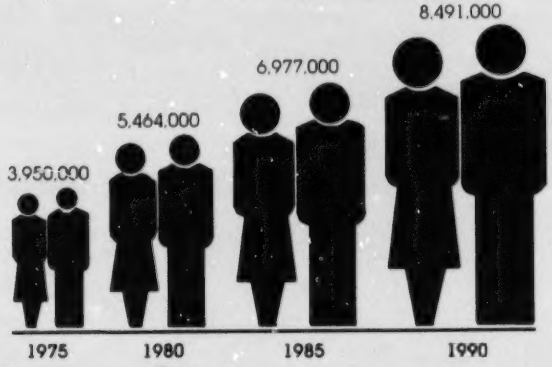
Why ...STUDY ACCOUNTING?

BUSINESS WORLD PYRAMID



Accounting skills can lead to a wide variety of jobs and professional careers. For some, accounting is the job, while for others, it is a valuable skill that supports their job. For example, a manager must understand accounting to make wise business decisions.

ESTIMATED NUMBER OF WORKERS IN ACCOUNTING JOBS



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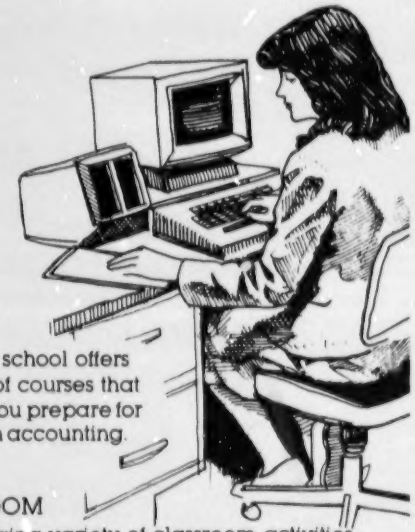
How ...CAN I RECEIVE THE TRAINING I NEED?



Your high school offers a choice of courses that will help you prepare for a career in accounting.

CLASSROOM

A challenging variety of classroom activities include realistic business problems, business problems, the use of computers, field trips, and speakers.

IN-SCHOOL WORK EXPERIENCE

Opportunities for practical work experience in keeping records for business operations in schools, community colleges or universities enhance a student's learning.

COOPERATIVE WORK EXPERIENCE

In these programs, the business community works with the educational institution to provide students with practical accounting experience in on-the-job settings.

STUDENT ORGANIZATION

This group provides support systems and motivation to students in addition to curricular activities.

FBLA (Future Business Leaders of America) introduces the student to business community leaders. Opportunities are provided for skill competition with students at local, regional, state and national levels.